



*Final
Report*

County of San Diego, California

Auditor and Controller

Air Pollution Control District Officers' Transition Audit

Office of Audits & Advisory Services

**June 2009
Report No. A09-026**



COUNTY OF SAN DIEGO
INTER-DEPARTMENTAL CORRESPONDENCE

June 3, 2009

TO: Robert Kard, Air Pollution Control Officer
Air Pollution Control District

FROM: Kenneth J. Mory
Chief of Audits

**FINAL REPORT: AIR POLLUTION CONTROL DISTRICT OFFICERS' TRANSITION AUDIT
(ABREU TO KARD)**

Enclosed is our report on the Air Pollution Control District Officers' Transition Audit (Abreu to Kard). In our opinion, the outgoing and incoming officers filed complete and reasonably accurate reports in compliance with California law and the County's regulatory requirements in connection with an officers' transition.

As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any immediate concerns about the report, please contact me at (858) 495-5662.


KENNETH J. MORY
Chief of Audits

AUD:JK:aps

Enclosure

c: Chandra L. Wallar, Deputy Chief Administrative Officer, Land Use and Environment Group
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Kathleen A. Flannery, Group Finance Director, Land Use and Environment Group

AIR POLLUTION CONTROL DISTRICT OFFICERS' TRANSITION AUDIT

In accordance with the County Charter, the Office of Audits & Advisory Services (OAAS) has completed an officers' transition audit for the Air Pollution Control District (APCD). The OAAS conducts such an audit when County officers leave and assume office to determine if certain affidavits, authorizations, disclosures, and reports are properly completed and processed. These actions provide for an orderly transition of officers, establish proper accountability for public assets and promote the County's General Management System (GMS), including its key disciplines of accountability, fiscal stability, regional leadership, and continuous improvement.

Accordingly, we audited the reports filed by the outgoing and incoming officers of the APCD. Rosa Abreu and Robert Kard were required to file outgoing and incoming officers' reports, respectively, as of April 14, 2008. The reports are the responsibility of the officer who signs them. Our purpose is to provide an opinion on the reports based upon our audit.

AUDIT SCOPE AND METHODOLOGY

The audit scope is to determine whether the outgoing and incoming officials took appropriate actions and filed complete and reasonably accurate reports as County officers in compliance with California Codes and the County's regulatory requirements as explained in the instruction letter provided to each officer. To determine that the reports are reasonably accurate and to provide assurance for the incoming officer, we tested controls designed to establish accountability for the fixed assets, minor equipment, revolving fund, agency fund, and accounts receivable.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

AUDIT RESULTS

In our opinion, the outgoing and incoming officers filed complete and reasonably accurate reports in compliance with California law and the County's regulatory requirements in connection with an officer's transition, except for zero accounts receivable as noted in the previous officers' transition audit report (Raymond Fernandez to Rosa Abreu, Report No. A09-025). In response, APCD staff have taken the initial step of drafting an accounts receivable report corrected to \$320,326.44.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the Air Pollution Control District's officers and staff throughout this audit.

AUDIT TEAM

Joseph Kelly, Jr., Senior Auditor